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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE AND NARCOTICS
ITANAGAR

Notification No. 15/2023-State Tax (Rate)

The 19th October, 2023

No. T-E-18012/6/2022.—In exercise of the powers conferred by sub-section (3) of Section 54 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics No. 15/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 180, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide number GST/24/2017, dated the 28th June, 2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Arunachal Pradesh Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required , by the competent authority or after its first occupation , whichever is earlier", shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

Dr. Sharat Chauhan, IAS
Principal Secretary (Finance),
Government of Arunachal Pradesh,
Itanagar.

Note :- The principal notification No. 15/2017-State Tax (Rate), dated the 28th June, 2017 was published in the Gazette of Arunachal Pradesh, Extraordinary No. 180, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide number GST/24/2017, dated the 28th June, 2017.